



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

HOUSE JOINT RESOLUTION

CONSTITUTIONAL AMENDMENT

HC0008

Introduced 1/29/2025, by Rep. Curtis J. Tarver, II

SYNOPSIS AS INTRODUCED:

ILCON Art. IX, Sec. 12 new

Proposes to amend the Revenue Article of the Illinois Constitution. Provides that an additional income tax shall be imposed on individuals in an amount equal to 3% of the portion of the individual's income that is greater than \$1,000,000 for the taxable year. Provides that the revenue collected from the tax shall be distributed to school districts on a per pupil basis. Effective upon being declared adopted.

LRB104 10791 HLH 20872 e

1 HOUSE JOINT RESOLUTION
2 CONSTITUTIONAL AMENDMENT

3 RESOLVED, BY THE HOUSE OF REPRESENTATIVES OF THE ONE
4 HUNDRED FOURTH GENERAL ASSEMBLY OF THE STATE OF ILLINOIS, THE
5 SENATE CONCURRING HEREIN, that there shall be submitted to the
6 electors of the State for adoption or rejection at the general
7 election next occurring at least 6 months after the adoption
8 of this resolution a proposition to add Section 12 to Article
9 IX of the Illinois Constitution as follows:

10 ARTICLE IX
11 REVENUE

12 (ILCON Art. IX, Sec. 12 new)

13 SECTION 12. TAX FOR EDUCATION

14 Notwithstanding subsection (a) of Section 3 of this
15 Article, and in addition to any other tax, an additional tax
16 shall be imposed on individuals in an amount equal to 3% of the
17 portion of the taxpayer's net income that is greater than
18 \$1,000,000 for the taxable year. All revenue collected
19 pursuant to this Section shall be distributed to school
20 districts solely on a per pupil basis. The General Assembly by
21 law shall provide for the implementation and enforcement of
22 this Section.

1 SCHEDULE

2 This Constitutional Amendment takes effect upon being
3 declared adopted in accordance with Section 7 of the Illinois
4 Constitutional Amendment Act and applies to taxable years
5 beginning on or after the date of its adoption.